IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

WEDNESDAY, THE 17TH OCTOBER 2007 / 25TH ASWINA 1929

WP(C).No. 30794 of 2007(N)

PETITIONER:

SUJATHA VENUGOPAL, PROPRIETRIX,
SUPER LPG SERVICES, 50/174A, PONEVAZHI ROAD,
EDAPALLY, COCHIN-24.

BY ADV. SRI.V.P.SUKUMAR

RESPONDENT:

THE INTELLIGENCE INSPECTOR,
COMMERCIAL TAXES, MATTANCHERRY AT ALUVA.

BY GOVERNMENT PLEADER SRI.K.P.PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 17/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.
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W.P.(C) NO. 30794 OF 2007 N
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Dated this the 17th day of October, 2007

J U D G M E N T

The consignment of LPG stove brought by the petitioner is under detention as per Ext.P2. The main objection now raised is that there is no authentication made by the assessing authority under Rule 21(8) of the Kerala Value Added Tax Rules, 2005. This is contested by the learned counsel for the petitioner referring to the proviso to the said rule. In any case, these are matters for enquiry and adjudication to be conducted by the respondent.

2. Now the question is whether the goods have to be released to the petitioner. It is evident from Ext.P1 that the petitioner is a registered dealer and stove is also an item dealt with by him. If that be so, prima facie I do not consider it necessary for continuing the detention pending enquiry and

adjudication.

3. Therefore, I direct the respondent to release the goods detained as per Ext.P2 to the petitioner on his executing a bond without sureties.

Writ petition is disposed of as above.

ANTONY DOMINIC, JUDGE.

Rp